

BUCK CONSULTANTS, LLC

500 Grant Street

Suite 2900

Pittsburgh, PA 15219

Telephone: 412-394-3078

Mary P. Mitchell - Principal Retirement

Email: Mary.Mitchell@buckconsultants.com

Pension and Benefits Actuary to the Official Creditors' Committee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u>,	)	Case No. 05-44481 (RDD)
)	
Debtors.)	
	)	Jointly Administered
)	

**COVER SHEET TO SECOND APPLICATION OF BUCK CONSULTANTS, LLC
FOR ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AS PENSION AND BENEFITS ACTUARY TO THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Name of Applicant	Buck Consultants, LLC
Role In Case	Pension and Benefits Actuary to Official Creditors' Committee
Date of Retention	May 30, 2006 (<i>nunc pro tunc</i> to January 23, 2006)
Period Covered	October 1, 2006 through January 31, 2007

Current Application

Fees Requested	\$6,740.00
Expenses Requested	\$00.00
Total Fees and Expenses Requested	\$6,740.00
Blended Hourly Rate	\$456.94

This is a(n) X interim final application

Section 1: Fee Summary

	<u>To Date</u>	<u>Current Period</u>
Total Fees Requested	\$ 6,740.00	\$ 6,740.00
Total Disbursements Requested	\$ 00.00	\$ 00.00
Total Fees Previously Allowed	\$111,421.00	\$ 00.00
Total Disbursement Previously Allowed	\$ 00.00	\$ 00.00
Total Previously Received by Applicant	\$111,421.00	\$ 00.00

Section II: Professional Summary

<u>Professional</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total*</u>
Duane Lee	Principal Health & Welfare	4.00	\$576.00	\$ 2,304.00
Mary P. Mitchell	Principal –Retirement	9.50	448.00	4,256.00
Audrey Thompson-Haas	Administrative Assistant	1.25	144.00	180.00
Total		14.75		\$6,740.00

Section III: Compensation by Project Category

<u>Project Category</u>	<u>Hours Billed</u>	<u>Blended Rate</u>	<u>Totals</u>
Due Diligence Actuarial Review	3.00	\$576.00	\$1,728.00
DB Valuation Qualified Services	9.50	461.47	4,384.00
Fee Statement Billing	2.25	279.11	628.00
Total Hours and Fees	14.75	\$456.94	\$6,740.00

Section IV: Expenses Summary

None

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Pension and Benefits Actuary to the Official Creditors' Committee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u>,	)	Case No. 05-44481 (RDD)
)	
Debtors.)	
	)	Jointly Administered
)	

**SECOND APPLICATION OF BUCK CONSULTANTS, LLC
FOR ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AS PENSION AND BENEFITS ACTUARY TO THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Pursuant to section 330 and 503(b)(1)(A) of chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. Section 330, adopted on January 30, 1996 (the "UST Guidelines" collectively with the Local Guidelines, the "Guidelines"), Buck Consultants, LLC ("Buck"), as Pension and Benefits Actuary to the Official Committee of Unsecured Creditors (the "Committee") appointed in the chapter 11 case of Delphi Corporation

and its debtor affiliates (collectively, the “Debtors”), respectfully submits this application for (i) allowance for compensation totaling \$6,740.00 incurred by Buck from October 1, 2006 through and including January 31, 2007 (the “Compensation Period”). In support of this application, Buck respectfully represents:

1. On October 8, 2005, thirty-nine of the above-referenced debtors (“Debtors”) filed their respective voluntary petitions for reorganization under Chapter 11 of the Bankruptcy Code. The Debtors are continuing in possession of their property and operating their businesses as Debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. On October 14, 2005, three additional Debtors filed voluntary petitions.

2. Buck is a wholly owned subsidiary of Affiliated Computer Services, Inc. (“ACS”) and maintains an office, among others, at 500 Grant Street, Suite 2900, Pittsburgh, PA 15219. Buck was retained as Pension and Benefits Actuary to the Committee *nunc pro tunc* to January 23, 2006 by order of this Court dated May 30, 2006.

3. By Order dated November 4, 2005 (the “Administrative Order”), the Court established a procedure for interim compensation and reimbursement of expenses for all professionals in these cases. In particular, the Administrative Order provides that, absent objection, upon the expiration of twenty days after the service of monthly fee statements, the Debtors are authorized to pay each professional an amount equal to 80% of the fees and 100% of the expenses requested in their respective monthly fee statements.

4. Pursuant to the Administrative Order, Buck served three monthly fee statements in these cases for the months of October 2006 through and including January 2007 (the “Monthly Statement”). To date, the Debtors have paid Buck \$3,948.80 in fees incurred during the period from October 2006 through January 2007.

5. By this Application, Buck seeks interim allowance of compensation incurred during the Compensation Period and reflected in Buck's Monthly Statements. Buck also seeks payment of all outstanding holdbacks owing with respect to the Monthly Statements.

6. During the Period, Mary P. Mitchell and Duane Lee have undertaken the supervisory responsibilities for Buck's efforts on behalf of the Committee. Ms. Mitchell is a Consulting Actuary in Buck's Pittsburgh office. Ms. Mitchell's academic credentials include, Bachelor's Degree in Applied Mathematics from the University of Pittsburgh, Associate of the Society of Actuaries, Enrolled Actuary and Member of the American Academy of Actuaries. Additionally, she has over 20 years of experience in the actuarial consulting field and her day-to-day responsibilities include plan design, valuation of qualified and nonqualified retirement plans and accounting issues.

7. Duane Lee is a Principal, Consulting Actuary, EA, FSA, in the Health & Welfare practice in Buck's Pittsburgh office of Buck Consultants. His academic credentials include, Bachelor of Mathematics degree from the University of Waterloo, Canada, and Fellow of the Society of Actuaries. Mr. Lee has over 25 years of experience in the actuarial consulting field and has worked on a wide variety of assignments within the employee benefits consulting area dealing with the analysis, management and quantification of risk. At the conclusion of the Period, Mr. Lee left Buck's employ.

**SUMMARY OF SERVICES PERFORMED
DURING THE COMPENSATION PERIOD**

8. As reflected in attached Second Fee Application Cover Sheet (the “Cover Sheet”) Buck has rendered 14.75 hours of professional services to the Committee. Based upon the nature of the services rendered, the time required to provide such services, the value of such services to the Committee and the cost of comparable services in non-bankruptcy cases, Buck believes that the allowed compensation for services rendered to the Committee should not be less than \$6,740.00. This total represents 14.75 hours of Buck professional time, at a blended average hourly rate of \$456.94. The hourly rate for each professional who performed services for the Committee during the Compensation Period is set forth in the Cover Sheet.

9. In accordance with the Local Guidelines, a detailed chronological narrative of time spent (divided among two descriptive billing categories), the dates and descriptions of the services rendered and the identity of the professionals who provided such services on behalf of the Committee during the Compensation Period are attached hereto as Exhibit A.

10. Buck respectfully supplements the attached Billing Detail with following narrative summary of services rendered by Buck during the Compensation Period:

a) **Services in Connection Pension and OPEB Related Services.** During the Compensation Period Buck devoted 12.50 hours and fees totaling \$6,112 in connection with review and analysis of funding for pension and post-retirement benefits under various scenarios including, among other things; providing funding/accounting overview for pension and postretirement benefits, review and analysis of estimated expenses and funding projections, attendance at conferences and calls with Committee counsel, Jefferies and Wyatt Watson, all of which is more fully set forth in Applicant’s Fee Statements, annexed hereto as Exhibit A.

b) **Services Relating to Billing and Fee Applications.** Buck devoted 2.25 hours and fees totaling \$628.00 in connection with the preparation and billing related to fee statements.

Certification

11. As required by the Guidelines, a certification that the facts set forth in this Application are true and correct, and that this Application complies with the Guidelines, is attached hereto as Exhibit B.

Buck Is A Disinterested Person and Holds no Adverse Interest

12. All professional services for which allowance is requested in this Application were performed by Buck on behalf of the Committee, and were not on behalf of any other entity or person. As described in the Affidavit of Mary P. Mitchell of Buck Consultants, LLC pursuant to sections 329, 504 and 1103 of the Bankruptcy Code and Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure previously filed by Buck in these cases: (i) Buck holds neither a claim against, nor an interest in, the Debtors, and no beneficial interest in the Debtors, directly or indirectly, has been acquired or transferred by Buck or for Buck's benefit since the commencement of these cases; (ii) Buck represents no interest adverse to the Debtors with respect to matters upon which it is engaged; and (iii) Buck is a "disinterested person" under section 101(14) of the Bankruptcy Code.

13. No agreement or understanding exists between Buck and any other person or entity for the sharing of compensation received or to be received for services rendered in connection with these proceedings.

WHEREFORE, Buck respectfully requests that this Court enter an order: (i) allowing Buck's request for compensation in the sum of \$6,740.00 for actual, reasonable and necessary professional services rendered on behalf of the Committee during the Compensation Period; (ii) directing the Debtors to pay Buck the full amount of such compensation to the extent not already paid; and (iii) for such other and further relief as this Court deems just.

Dated: Pittsburgh, Pennsylvania
March 28, 2006

BUCK CONSULTANTS, LLC

By: /s/ Mary P. Mitchell
Mary P. Mitchell
500 Grant Street
Pittsburgh, Pennsylvania 15219
Telephone: 412-394-3078

EXHIBIT A
MONTHLY FEE STATEMENTS

**United States Bankruptcy Court
Southern District of New York**

In re	)	Chapter 11
)	
DELPHI CORPORATION, et al.,	)	Case Nos. 05-4481 (RDD)
)	
Debtors.	)	Jointly Administered
_____)	

**Fifth Fee Statement of Buck Consultants, LLC
For the Period October 1, 2006 – October 31, 2006**

PLEASE REMIT TO:
Buck Consultants, LLC
Formerly Mellon Consultants, LLC
Dept. CH 14061
Palatine, IL 60055-4061

November 27, 2006

EIN: 13-3954297

Mr. Leon Szlezinger
Financial Advisor
Delphi Corporation
Mesirow Financial
666 Third Avenue - 21st Floor
New York, NY 10017

Terms: Payable upon receipt. Interest
accrues after 30 days from the invoice
date at 1% per month.

Client #: 00019804

Invoice #: 165807

Direct Inquiries to:
Judy Daszkiewicz - Finance Dept.
Email: Judith.Daszkiewicz@acs-hro.com
Phone: (201) 902-2842
Fax: (201) 902-2420

Services rendered through October 31, 2006:

Delphi – Pension and OPEB Related Charges

Review information provided in response to due diligence request,
including review of the regulations regarding a plan spin-off, and
conference call with the committee professionals and representatives
from Delphi and Rothschild regarding the due diligence report \$ 4,416.00

Duane Lee	3.00 hours @\$576.00
Mary P. Mitchell	6.00 hours @ \$448.00

Services in connection with fee application – estimated fees for
the period October 2006 through January 2007 520.00

Mary P. Mitchell	1.00 hours @ \$448.00
Audry Thompson-Haas	.50 hours @ \$144.00

\$ 4,936.00

SERVICE LIST

Skadden, Arps, Slate, Meagher & Flom LLP
Att'n: John Wm. Butler, Jr., Esq.
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

Office of the United States Trustee
for the Southern District of New York
Att'n: Alicia M. Leonhard, Esq.
33 Whitehall Street, Suite 2100
New York, New York 10004

Latham & Watkins LLP
Att'n: Robert J. Rosenberg, Esq.
885 Third Avenue
New York, New York, 10022-4802

Simpson Thacher & Bartlett LLP
Att'n: Kenneth S. Ziman, Esq
425 Lexington Avenue
New York, New York, 10017

Davis Polk & Wardell,
Att'n: Donald S. Bernstein, Esq.
450 Lexington Avenue
New York, New York, 10017)

Fried, Frank, Harris, Shriver & Jacobson
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New York, NY 10004
Attn: Brad Eric Scheler

David Sherbin, Esq.
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098

Valerie Venable
GE Plastics, Americas
9930 Kincey Avenue
Huntersville, NC 28078

Legal Cost Control, Inc.
255 Kings Highway East,
Haddonfield, NJ 08033
Attn: Joe Sykes

**SCHEDULE OF CUMULATIVE FEES
EXPENDED BY BUCK CONSULTANTS, LLC
FOR THE PERIOD 10/1/06-10/31/06**

Name	Title	Billable Rate	Hours	Total
Duane Lee	Principal	\$576.00	3.00	\$1,728.00
Mary Mitchell	Principal	\$448.00	7.00	\$3,136.00
Audrey Thompson-Haas	Administrative Assistant	\$144.00	.50	\$72.00
Total			10.50	\$4,936.00
Blended Hourly Rate		\$470.09		

Buck Consultants, USA
Report Run Date : 11-02-2006
Amounts in USD
Report: DETAILED SUMMARY OF TIME AND EXPENSE CHARGES
(Sorted by Client Location, Account Executive and Client Name)
Period : 1006
Frequency : M

Location : Pittsburgh- PA (0203)
Client : Delphi Corporation (00019804)
Account Executive : Mitchell, Mary P (40812543)

CLIENT TIME REPORT SECTION

Project : Due Diligence Actuarial Review (00019804-0001)
Service Deliverable : Valuation - FAS106 (HWC01)
Task : Telephone Call (189)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
Lee, Duane	10-17-2006	3.00	1,728.00	call with delphi and preparation for call regarding due diligence report
Task Total:		3.00	1,728.00	
Service Deliverable Total:		3.00	1,728.00	

Service Deliverable : T&I Component Revenue (HWS) (HWSTI)
Task : Consulting - General (025)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
T & I Rate HWS, T & I	10-31-2006	0.00	103.68	
Task Total:		0.00	103.68	
Service Deliverable Total:		0.00	103.68	

Service Deliverable : DB VAL. QUALIFIED (RET01)
Task : Analysis/Calculations (013)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
Mitchell, Mary P	10-16-2006	2.00	896.00	review info provided in response to pension due diligence request
Mitchell, Mary P	10-17-2006	4.00	1,792.00	review info provided and spinoff regulations, conf calls - w/committee professionals and w/ Delphi/Rothschild regarding due diligence request
Mitchell, Mary P	10-24-2006	1.00	448.00	preparation of estimated fees for Oct through Jan pursuant to fee committee request
Task Total:		7.00	3,136.00	
Service Deliverable Total:		7.00	3,136.00	

Service Deliverable : OTHER A (RET27)
Task : Admin - General (005)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
Thompson-Haas, Audrey	10-27-2006	0.50	72.00	Finalize October Fee Statement
Task Total:		0.50	72.00	
Service Deliverable Total:		0.50	72.00	

Buck Consultants, USA
Report Run Date : 11-02-2006
Amounts in USD
Report: DETAILED SUMMARY OF TIME AND EXPENSE CHARGES
(Sorted by Client Location, Account Executive and Client Name)
Period : 1006
Frequency : M

Location : Pittsburgh- PA (0203)
Client : Delphi Corporation (00019804)
Account Executive : Mitchell, Mary P (40812543)
Service Deliverable : T&I Component Revenue (RET) (RETTI)
Task : Consulting - General (025)
Timekeeper Name Work Date Work Hours Work Amount Notes

T & I Rate RET, T & I	10-31-2006	0.00	192.48	
Task Total:		0.00	192.48	
Service Deliverable Total:		0.00	192.48	
Project Total:	10.50	5,232.16		← Billable →

CLIENT EXPENSE REPORT SECTION
=====

Project : Due Diligence Actuarial Review (00019804-0001)				← Billable Project →
Service Deliverable : Valuation - FAS106 (HWC01)				
Disbursement Date	Employee/Vendor	Voucher Number	Voucher Amount	Voucher Description
10-19-2006	ERS - LEE, DUANE	18202777	5.00	Other Employee Reimbursements 18200JE0023460100615-0101706
10-19-2006	ERS - LEE, DUANE	18202777	522.20	TEA000558035 LEE, DUANE
				Travel - Airfare 18200JE0023460101028-0101706 TEA000558035
				LEE, DUANE
Service Deliverable Total:			527.20	
Project Total:			527.20	← Billable →
Client Total Expenses:			527.20	

Disclaimer: The Detailed Summary of Time and Expense Charges Report is for informational purposes only, to assist you in the evaluation of your billing data this month. Any time or costs held from previous periods, and/or time or costs billed in previous periods will not be reflected in this report. Because of these processing differences, values reflected on the Detailed Summary of Time and Expense Charges Report will not foot to your Billing Worksheet Proformas.

Buck Consultants has volunatrily reduced its fee request from \$5,759.36 to \$4,935

**United States Bankruptcy Court
Southern District of New York**

In re	)	Chapter 11
)	
DELPHI CORPORATION, et al.,	)	Case Nos. 05-4481 (RDD)
)	
Debtors.	)	Jointly Administered
_____)	

**Sixth Fee Statement of Buck Consultants, LLC
For the Period November 1, 2006 – November 30, 2006**

December 14, 2006

Mr. Leon Szlezinger
Financial Advisor
Delphi Corporation
Mesirow Financial
666 Third Avenue - 21st Floor
New York, NY 10017

Client #: 00019804
Invoice #: 166753

PLEASE REMIT TO:
Buck Consultants, LLC
Formerly Mellon Consultants, LLC
Dept. CH 14061
Palatine, IL 60055-4061

EIN: 13-3954297

Terms: Payable upon receipt. Interest
accrues after 30 days from the invoice
date at 1% per month.

Direct Inquiries to:
Judy Daszkiewicz - Finance Dept.
Email: Judith.Daszkiewicz@acs-hro.com
Phone: (201) 902-2842
Fax: (201) 902-2420

Services rendered through November 30, 2006:

Services in connection with the preparation of the bankruptcy filing
for Delphi Corporation \$ 108.00

	Hours	Rate	Total
Thompson-Haas, Audrey	.50	\$144.00	\$72.00
Thompson Haas Audrey	.25	\$144.00...	\$36.00

SERVICE LIST

Skadden, Arps, Slate, Meagher & Flom LLP
Att'n: John Wm. Butler, Jr., Esq.
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

Office of the United States Trustee
for the Southern District of New York
Att'n: Alicia M. Leonhard, Esq.
33 Whitehall Street, Suite 2100
New York, New York 10004

Latham & Watkins LLP
Att'n: Robert J. Rosenberg, Esq.
885 Third Avenue
New York, New York, 10022-4802

Simpson Thacher & Bartlett LLP
Att'n: Kenneth S. Ziman, Esq
425 Lexington Avenue
New York, New York, 10017

Davis Polk & Wardell,
Att'n: Donald S. Bernstein, Esq.
450 Lexington Avenue
New York, New York, 10017)

Fried, Frank, Harris, Shriver & Jacobson
One New York Plaza
New York, NY 10004
Attn: Brad Eric Scheler

David Sherbin, Esq.
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098

Valerie Venable
GE Plastics, Americas
9930 Kinsey Avenue
Huntersville, NC 28078

Legal Cost Control, Inc.
255 Kings Highway East,
Haddonfield, NJ 08033
Attn: Joe Sykes

**SCHEDULE OF CUMULATIVE FEES
EXPENDED BY BUCK CONSULTANTS, LLC
FOR THE PERIOD 11/1/06-11/30/06**

Name	Title	Billable Rate	Hours	Total
Audrey Thompson-Haas	Administrative Assistant	\$144.00	.75	\$108.00
Total			.75	\$108.00
Blended Hourly Rate		\$144.00		

Buck Consultants, USA
Report Run Date : 12-04-2006
Amounts in USD
Period : 1106
Frequency : M
Report: DETAILED SUMMARY OF TIME AND EXPENSE CHARGES
(Sorted by Client Location, Account Executive and Client Name)

Location : Pittsburgh- PA (0203)
Client : Delphi Corporation (00019804)
Account Executive : Mitchell, Mary P (40812543)

CLIENT TIME REPORT SECTION

Project : Due Diligence Actuarial Review (00019804-0001)
Service Deliverable : OTHER A (RET27)
Task : Admin - General (005)
Timekeeper Name Work Date Work Hours Work Amount Notes
Thompson-Haas, Audrey 11-17-2006 0.50 72.00 Bill preparation in connection w/ 5th fee statement & interim fee app
Thompson-Haas, Audrey 11-30-2006 0.25 36.00 Finalize bankruptcy fee application for filing
Task Total: 0.75 108.00
Service Deliverable Total: 0.75 108.00

Service Deliverable : T&I Fee (RET) (RETTI)
Task : Consulting - General (025)
Timekeeper Name Work Date Work Hours Work Amount Notes
T & I FEE (RET), T & I 11-30-2006 0.00 6.48
Task Total: 0.00 6.48
Service Deliverable Total: 0.00 6.48
Project Total: 0.75 114.48 < Billable >

Project : New Business (00019804-0002)
Service Deliverable : OTHER A (RET27)
Task : Consulting - General (025)
Timekeeper Name Work Date Work Hours Work Amount Notes
Mitchell, Mary P 11-30-2006 1.00 448.00 fee applications
Task Total: 1.00 448.00
Service Deliverable Total: 1.00 448.00
Project Total: 1.00 448.00 < Non Billable >

***Buck Consultants has voluntarily reduced its fees from \$562.48 to \$108.00.**

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**United States Bankruptcy Court
Southern District of New York**

In re)	Chapter 11
)	
DELPHI CORPORATION, et al.,	)	Case Nos. 05-4481 (RDD)
)	
Debtors.	)	Jointly Administered
_____)	

**Seventh Fee Statement of Buck Consultants, LLC
For the Period January 1, 2007 – January 31, 2007**

February 8, 2007

Mr. Leon Szlezinger
Financial Advisor
Delphi Corporation
Mesirow Financial
666 Third Avenue - 21st Floor
New York, NY 10017

Client #: 00019804
Invoice #: 170154

PLEASE REMIT TO:
Buck Consultants, LLC
Formerly Mellon Consultants, LLC
Dept. CH 14061
Palatine, IL 60055-4061

EIN: 13-3954297

Terms: Payable upon receipt. Interest
accrues after 30 days from the invoice
date at 1% per month.

Direct Inquiries to:
Judy Daszkiewicz - Finance Dept.
Email: Judith.Daszkiewicz@acs-hro.com
Phone: (201) 902-2842
Fax: (201) 902-2420

Services rendered during January, 2007:

Review Joint Committee presentation pension section regarding IRC
Section 414(l) transfer and funding waivers, and review Delphi 8K
information on the special attrition program charges and compare
with information provided by Watson Wyatt, and conference call
with Jefferies regarding special attrition program charges

\$ 1,696.00

<u>Professional</u>	<u>Hours</u>	<u>Billing Rate</u>	<u>Total</u>
Lee, Duane	1.00	\$576.00	\$ 576.00
Mitchell, Mary P	2.50	\$448.00	\$1,120.00

SERVICE LIST

Skadden, Arps, Slate, Meagher & Flom LLP
Att'n: John Wm. Butler, Jr., Esq.
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

Office of the United States Trustee
for the Southern District of New York
Att'n: Alicia M. Leonhard, Esq.
33 Whitehall Street, Suite 2100
New York, New York 10004

Latham & Watkins LLP
Att'n: Robert J. Rosenberg, Esq.
885 Third Avenue
New York, New York, 10022-4802

Simpson Thacher & Bartlett LLP
Att'n: Kenneth S. Ziman, Esq
425 Lexington Avenue
New York, New York, 10017

Davis Polk & Wardell,
Att'n: Donald S. Bernstein, Esq.
450 Lexington Avenue
New York, New York, 10017)

Fried, Frank, Harris, Shriver & Jacobson
One New York Plaza
New York, NY 10004
Attn: Brad Eric Scheler

David Sherbin, Esq.
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098

Valerie Venable
GE Plastics, Americas
9930 Kincey Avenue
Huntersville, NC 28078

Legal Cost Control, Inc.
255 Kings Highway East,
Haddonfield, NJ 08033
Attn: Joe Sykes

**SCHEDULE OF CUMULATIVE FEES
EXPENDED BY BUCK CONSULTANTS, LLC
FOR THE PERIOD 1/1/07-1/31/07**

Name	Title	Billable Rate	Hours	Total
Duane Lee	Principal	\$576.00	1.00	\$576.00
Mary P. Mitchell	Principal	\$448.00	2.50	1,120.00
Total			3.50	\$1,696.000
Blended Hourly Rate		\$484.57		

Buck Consultants has voluntarily written down its fees by the total sum of **\$101.76**

Disclaimer: The Detailed Summary of Time and Expense Charges Report is for informational purposes only, to assist you in the evaluation of your billing data this month. Any time or costs held from previous periods, and/or time or costs billed in previous periods will not be reflected in this report. Because of these processing differences, values reflected on the Detailed Summary of Time and Expense Charges Report will not foot to your Billing Worksheet Proformas.

EXHIBIT B

CERTIFICATION BY MARY P. MITCHELL

BUCK CONSULTANTS, LLC

500 Grant Street

Suite 2900

Pittsburgh, PA 15219

Telephone: 412-394-3078

Mary P. Mitchell - Principal Retirement

Email: Mary.Mitchell@buckconsultants.com

Pension and Benefits Actuary to the Official Creditors' Committee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u>,	)	Case No. 05-44481 (RDD)
)	
Debtors.)	
	)	Jointly Administered
)	

**CERTIFICATION WITH RESPECT TO SECOND APPLICATION OF BUCK
CONSULTANTS, LLC FOR ALLOWANCE AND PAYMENT OF
COMPENSATION AS PENSION AND BENEFITS ACTUARY TO
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Mary P. Mitchell, a Principal-Retirement of Buck Consultants, LLC ("Buck"), as Pension and Benefits Actuary to the Official Committee of Unsecured Creditors (the "Committee") appointed in the chapter 11 cases of Delphi Corporation and its debtor affiliates (the "Debtors"), in compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the court on April 19, 1995 (the "Local Guidelines") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on

January 30, 1996 (the “UST Guidelines,” and collectively the “Local Guidelines”), hereby certifies as follows:

1. I have reviewed the Second Fee and Expense Application of Buck Consultants (the “Application”), for the period from October 1, 2006 through January 31, 2007 (the “Compensation Period”), which seeks approval of certain fees incurred by Buck as pension and benefits actuary to the Committee in connection with the above captioned chapter 11 cases.

As required by Section B. 1 of the Local Guidelines, I certify that:

- (a) I have read the application;
- (b) To the best of my knowledge, information and belief formed after reasonable inquiry the fees and disbursements sought in the Application fall within the Local Guidelines;
- (c) The fees sought are charged in accordance with practices customarily employed by Buck and generally accepted by Buck’s clients; and
- (d) Buck does not make a profit on any expenses charged in these cases whether such expenses are incurred by Buck in-house or through a third party.

2. As required by Section B. 2 of the Local Guidelines, I certify that all of Buck’s Monthly Statements were sent to members of the committee, the Debtors and the Office of the United States Trustee for the Southern District of New York, among others, not later than 20 days after the end of the month to which each Monthly Statement applied (except that Buck’s Second fee statement was served six months after the initial work was started).

As required by Section B. 3 of the Local Guidelines, I certify that the members of the Committee, the Debtors and the Office of the United States Trustee for the Southern District of

New York, among others, will each be provided with a copy of the Application at least ten (10) days in advance of the hearing to consider the Application.

I certify the foregoing to be true and correct.

Dated: March 28, 2007
Pittsburgh, Pennsylvania

BUCK CONSULTANTS, LLC

/s/ Mary P. Mitchell
Mary P. Michell